

EXHIBIT K

Dwight Bostwick

From: Stewart, Craig [CStewart@eapdlaw.com]
Sent: Tuesday, September 19, 2006 10:14 AM
To: Dwight Bostwick
Cc: Abreu, Veronica
Subject: Ethypharm v. Bentley // Nine supplemental documents

Dear Dwight, I have just read your letter which your secretary sent last evening concerning nine additional documents which apparently were delivered to your office on Saturday. Putting aside your intemperate - and false - accusations in the second paragraph of your letter, you're entitled to an explanation as to why these documents were not delivered until after we received Ethypharm's opposition brief, which Mr. Fine e-mailed at approximately 9:00 p.m. on Friday. After a quick meeting with our team, the bottom line answer is that we made a mistake. The nine documents were part of a production of both Phase I and Phase II documents from Belmac's files in Spain, in response to Ethypharm supplemental document production request which you served on the eve of the start of our deposition marathon; and they fell through the cracks. I'm advised that Belmac's patent application and the substance of the three "Ungria" documents, had been produced to Ethypharm well before June of this year. Nonetheless, five of the documents had not been previously produced.

I will send a detailed response to your letter later today or early tomorrow, but I wanted to let you know as soon as possible that I take the procedural mistake seriously, and to assure you that it was inadvertent. I don't claim to have reviewed the five "new" documents in detail, but from what I understand them to be, I doubt that they are in any way material to the issues of agency or Bentley's status as an alleged joint-tortfeasor. Regards, Craig.

Boston, Ft. Lauderdale, Hartford, New York, Providence, Short Hills, Stamford, West Palm Beach, Wilmington, London (Representative office)

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